

City of Gardner EXPENDITURE ACCOUNTS

PERSONAL SERVICES

Expenditure classification for services rendered by all officers and employees of the City of Gardner. Principal types of expenditures under this classification are as follows:

- .11-01 **SALARIES / FULL-TIME**
Includes all salaries and wages at straight time rates for all regular full-time employees as well as all payments for holidays and premiums.
- .11-02 **SALARIES / OVERTIME**
Includes all wages paid to non-exempt employees for time worked in excess of the regular workweek.
- .13-01 **SALARIES / PART-TIME**
Includes all wages paid to regular part-time employees.
- .14-01 **SEASONAL / SEASONAL**
Includes all wages paid to seasonal employees.
- .21-01 **INSURANCE / HEALTH & DENTAL**
Expenditures for the Health and Dental insurance plans.
- .21-02 **INSURANCE / LIFE**
Includes all costs paid for life insurance.
- .22-01 **PAYROLL TAXES / SOCIAL SECURITY**
Includes the City's matching contribution for Social Security for City officers and employees.
- .22-02 **PAYROLL TAXES / MEDICARE**
Includes the City's matching contribution for Medicare for City officers and employees.
- .22-03 **PAYROLL TAXES / UNEMPLOYMENT COMPENSATION**
Expenditures required by State for unemployment compensation.
- .23-01 **RETIREMENT CONTRIBUTIONS / KPERS**
Includes the City's portion of the KPERS contribution for City employees.
- .23-02 **RETIREMENT CONTRIBUTIONS / KPF**
Includes the City's portion of the KPF contribution for City employees.
- .23-02 **RETIREMENT CONTRIBUTIONS / DEFERRED COMP.**
Includes the City's portion of the Deferred Compensation contribution for City employees.

CONTRACTUAL SERVICES

Expenditure classification for services provided to the City employees or facilities by outside agencies. Principal types are as follows:

- .31-01 PROFESSIONAL / AUDIT & FINANCIAL
Charges for auditing and financial services, including the annual City audit and special audits and financial services as needed.
- .31-02 PROFESSIONAL / LEGAL SERVICES
Charges for general legal services.
- .31-10 PROFESSIONAL / ENGINEERING/ARCHITECTURAL
Charges for professional engineering and architectural services including those services necessary for capital construction projects.
- .31-11 PROFESSIONAL / PRISONER CARE
Charges for care of prisoners at Johnson County Jail.
- .31-12 PROFESSIONAL / SUBSTANCE ABUSE EVAL/MON
Charges for monitoring and evaluating random substance abuse testing for City employees.
- .31-15 PROFESSIONAL / OUTSOURCED SERVICES
Miscellaneous outsourced/professional/contractual services not classified elsewhere.
- .31-16 PROFESSIONAL / AMBULANCE SERVICES
Charges for Ambulance Services per an agreement with Johnson County MED-ACT.
- .31-17 PROFESSIONAL / VETERINARY SERVICES
Charges for Veterinary Services.
- .31-18 PROFESSIONAL / FIRE PROTECTION
Charges for Fire Protection services per an agreement with Johnson County Fire District One.
- .40-01 UTILITY SERVICES / WATER
Charges for water service.
- .40-02 UTILITY SERVICES / TRASH SERVICE
Charges for refuse collection service.
- .40-03 UTILITY SERVICES / TELEPHONE
Costs for telephone services including local, long distance, and cellular service. Contractual equipment for telephone system and telephone consulting are accounted here as well.
- .40-04 UTILITY SERVICES / NATURAL GAS
Charges for natural gas service.
- .40-05 UTILITY SERVICES / ELECTRIC
Charges for electric service.

- .40-06 UTILITY SERVICES / UTILITY LOCATES
Charges for locating services.
- .41-01 WHOLESALE ELECTRIC PURCHASE / WHOLESALE ELECTRIC PURCHASE
Charges for the wholesale purchase of electricity from KCP&L.
- .41-50 WHOLESALE ELECTRIC PURCHASE / NATURAL GAS (GENERATION)
Charges for the wholesale purchase of natural gas used for the purpose of electric generation.
- .41-51 WHOLESALE ELECTRIC PURCHASE / DIESEL (GENERATION)
Charges for the wholesale purchase of diesel fuel used for the purpose of electric generation.
- .42-01 CLEANING SERVICES / JANITORIAL
Charges for the cost of cleaning municipal facilities.
- .42-02 CLEANING SERVICES / LAUNDRY & DRYCLEANING
Charges for the cost of cleaning uniformed personnels' clothing.
- .43-01 REPAIR & MAINTENANCE / R & M BUILDINGS
Charges for repair and maintenance of municipal buildings and facilities.
- .43-02 REPAIR & MAINTENANCE / R & M EQUIPMENT
Charges for repair and maintenance of office and other equipment.
- .43-05 REPAIR & MAINTENANCE / R & M VEHICLES
Charges for repair and maintenance of vehicles.
- .43-06 REPAIR & MAINTENANCE / STREET REPAIR CONTRACT
Contractual charges for street repair and maintenance.
- .43-07 REPAIR & MAINTENANCE / TRAFFIC SIGNAL MAINT.
Charges, contractual or otherwise for repair and maintenance of municipal traffic signals.
- .43-08 REPAIR & MAINTENANCE / R & M WATER SYSTEM
Contractual service charges for repair and maintenance of the water system.
- .43-09 REPAIR & MAINTENANCE/R & M ELECTRIC SYSTEM
Contractual service charges for repair and maintenance of the electric system.
- .43-10 REPAIR & MAINTENANCE / R & M SEWER SYSTEM
Contractual service charges for repair and maintenance of the sewer system.
- .44-01 LEASES & RENTAL / LAND & BUILDING RENTALS
Contractual rental of land and buildings.
- .44-02 LEASES & RENTAL / EQUIP. /VEHICLE RENTALS
Contractual rental of equipment and vehicles.
- .45-01 INSURANCE / WORKMANS COMPENSATION
Charges for Workman's Compensation insurance for the City.
- .45-02 INSURANCE / GENERAL INSURANCE & CLAIM

Charges for General Liability insurance for the City.

- .45-03 INSURANCE / MARCIT Assessments
Charges for periodic adjustments to cover undercharges with MARCIT program.
- .46-01 EMPLOYEE DEVELOPMENT / MEETINGS/TRAINING/TRAVEL
Local, regional and national conferences and meetings including lodging, meals, registration, mileage, and other expenses. Includes special training schools, educational seminars and in-service training courses.
- .46-02 EMPLOYEE DEVELOPMENT / DUES & SUBSCRIPTIONS
All dues for professional associations and magazine subscriptions.
- .46-03 EMPLOYEE DEVELOPMENT / TUITION REIMBURSEMENTS
Includes the City's portion of approved reimbursements to employees for classes taken; the qualifications are according to personnel policy.
- .46-05 EMPLOYEE DEVELOPMENT / RECRUITMENT
Cost associated with the hiring process for new City employees.
- .47-01 OTHER PURCHASED SERVICES / ADVERTISING/LEGAL NOTICES
Charges incurred for classified advertising only; e.g. want ads. Charges incurred for legal advertising; e.g. bid openings, ordinances or public notices.
- .47-02 OTHER PURCHASED SERVICES / PRINTING
Charges for printing, binding and related services.
- .47-04 OTHER PURCHASED SERVICES / POSTAGE
Costs for regular postage, UPS, Federal Express, messengers, etc.
- .47-05 OTHER PURCHASED SERVICES / INFORMATION TECHNOLOGY SERVICES
Charges for professional services related to computer hardware and software systems for specific City Departments.
- .47-38 OTHER PURCHASED SERVICES / CONSTRUCTION DEBRIS
Charges for professional services related to removal of debris from construction.
- .47-39 OTHER PURCHASED SERVICES / SLUDGE REMOVAL
Charges for the removal of sludge from wastewater purification process.
- .47-53 OTHER PURCHASED SERVICES / ATHLETICS
Charges for the cost of administering athletic programs.
- .47-54 OTHER PURCHASED SERVICES / INSTRUCTIONAL RECREATION
Charges for the cost of recreational instruction.
- .47-56 OTHER PURCHASED SERVICES / NUISANCE EXPENSE – MOWING
Charges for services to mow nuisance properties.
- .47-57 OTHER PURCHASED SERVICES / NUISANCE EXPENSE – DEBRIS
Charges for services to remove debris from nuisance properties.
- .47-99 OTHER PURCHASED SERVICES / STORM/DISASTER
Charges associated with state or federally declared disasters events.

- .48-01 TAXES & ASSESSMENTS / TAXES
Charges for taxes and special assessments from which the City is not exempt.
- .49-01 OTHER GOVT FEES/CONTRACTS/ WATER PROTECTION FEE
Charges for the State Water Protection Fee
- .49-02 OTHER GOVT FEES/CONTRACTS/ UTILITY ASSISTANCE PROGRAM
Charges for funding the Utility Assistance Program.
- .49-03 OTHER GOVT FEES/CONTRACTS/ HOME REPAIR PROGRAM
Charges for funding the Home Repair Program
- .49-04 OTHER GOVT FEES/CONTRACTS/ SUBSTANCE ABUSE/PREVENTION
Charges for funding the Substance Abuse and Prevention Program.

COMMODITIES

Expenditure classification for articles and supplies consumed during the normal operations of the City. Principal types are as follows:

- .52-01 MAINT. & OPERAT. SUPPLIES / BUILDING & GROUNDS
Charges for maintenance and operating supplies for the upkeep of municipal buildings and grounds.
- .52-02 MAINT. & OPERAT. SUPPLIES / SMALL TOOLS
Charges for maintenance and operating supplies, such as drills, screw drivers, saws, etc.
- .52-04 MAINT. & OPERAT. SUPPLIES / VEHICLE SUPPLIES
Charges for all supplies and parts necessary to repair or maintain City vehicles; e.g. batteries, spark plugs, repair parts, etc.
- .52-05 MAINT. & OPERAT. SUPPLIES / FURNITURE & EQUIPMENT
Charges for all supplies and parts necessary to maintain and operate City furniture and equipment, including new office furniture. This line item is not for vehicles items.
- .52-06 MAINT. & OPERAT. SUPPLIES / COMPUTER SUPPLIES
Charges for all supplies and parts necessary to maintain and operate City computers and computer system.
- .52-07 MAINT. & OPERAT. SUPPLIES / SIGNS, FLAGS & BANNERS
Charges for all supplies and parts necessary to maintain City signs, flags and banners.
- .52-08 MAINT. & OPERAT. SUPPLIES / STREET MAINTENANCE SUPPLIES
Supplies used in the repair and maintenance of City streets; e.g. stone, chips, oil, sand, street paint, tar, and cold mix.
- .52-09 MAINT. & OPERAT. SUPPLIES / FUEL AND FLUIDS
Charges for all fuels, fluids and lubricants used in operating and servicing the City vehicles and equipment.

- .52-10 MAINT. & OPERAT. SUPPLIES / TRAFFIC CONTROL –EXISTING
Charges for all supplies and parts necessary to maintain existing traffic control devices within the City.
- .52-11 MAINT. & OPERAT. SUPPLIES / TRAFFIC CONTROL –NEW DEV
Charges for all supplies and parts necessary to install new traffic control devices in new development.
- .52-12 MAINT. & OPERAT. SUPPLIES / UTILITY SYSTEM SUPPLIES
Charges for all supplies and parts necessary to maintain and operate the water, sewer and electric systems.
- .52-13 MAINT. & OPERAT. SUPPLIES / CHEMICALS (BULK)
Chemicals for fire fighting, cleaning and water treatment (not janitorial supplies).
- .52-14 MAINT. & OPERAT. SUPPLIES / INVENTORY ADJUSTMENT
For use by auditing and financial service provided during the City's annual audit process.
- .52-15 MAINT. & OPERAT. SUPPLIES / CONCESSION SUPPLIES
Charges for all supplies and parts necessary to maintain and operate the concession stands at City parks and recreation events.
- .52-16 MAINT. & OPERAT. SUPPLIES / SNOW REMOVAL SUPPLIES
Charges for all supplies and parts necessary to maintain and operate the snow removal program for the City, including chemicals, salt, and sand.
- .52-20 MAINT. & OPERAT. SUPPLIES / OPERATING SUPPLIES
Charges for items used relating to general operations; e.g., computer forms, first aid supplies, paper supplies, food supplies, pencils, staplers, nuts and bolts, etc.
- .52-25 MAINT. & OPERAT. SUPPLIES / STREET LIGHTING –EXISTING
Charges for all supplies and parts necessary to maintain and operate the existing street lighting system.
- .52-26 MAINT. & OPERAT. SUPPLIES / STREET LIGHTING – NEW DEVELOPMENT
Charges for all supplies and parts necessary to install new development street lighting.
- .52-30 MAINT. & OPERAT. SUPPLIES / BULK WATER
Costs to purchase water from Water One of Johnson County or Hillsdale Reservoir.
- .52-31 MAINT. & OPERAT. SUPPLIES / METERS/SUPPLIES –NEW DEVELOPMENT
Charges for all supplies and parts necessary to install new development meters for water, sewer and electrical system.
- .52-32 MAINT. & OPERAT. SUPPLIES / METERS/SUPPLIES –EXISTING
Charges for all supplies and parts necessary to maintain and operate existing meters for water, sewer and electrical system.
- .52-35 MAINT. & OPERAT. SUPPLIES / MAINT. MATERIALS NEW DEV.
Other charges for supplies and parts for work in new development.

- .52-36 MAINT. & OPERAT. SUPPLIES / MAINT. MATERIALS EXISTING SYS.
Other charges for supplies and parts for work in existing development.
- .53-02 CLOTHING & SAFETY SUPPLIES / CLOTHING & UNIFORMS
Charges for personnel uniforms.
- .54-51 OTHER COMMODITIES / SPECIAL EVENTS
Supplies for special events.
- .54-52 OTHER COMMODITIES / SPECIAL OLYMPICS EXPENSES
Supplies for operating the Special Olympics program.
- .54-93 OTHER COMMODITIES / DONATIONS & SYMPATHY
Charges for donations, sponsorships and employee sympathy arrangements.

CAPITAL EXPENDITURES

Expenditure classification covering the purchase costs of capital assets or improvements (\$10,000 or more). Principal types of expenditures under this classification are as follows:

- .61-01 CAPITAL OUTLAY / LAND
Expenditures for the purchase of land.
- .61-02 CAPITAL OUTLAY / IMPROVEMENTS TO LAND
Vacant land purchased or improved by the City.
- .61-03 CAPITAL OUTLAY / BUILDING/STRUCTURE IMPROVEMENT
Acquisition of buildings for City use or improvements of City buildings.
- .61-04 CAPITAL OUTLAY / EQUIPMENT
Other capital equipment purchases not classified elsewhere, may include furniture.
- .61-06 CAPITAL OUTLAY / COMPUTER
Expenditures for the initial, additional and replacement items of equipment such as computers, services, and other network items.
- .61-09 CAPITAL OUTLAY / VEHICLE
Expenditures for the initial, additional and replacement items of equipment usually used to transport persons or objects. Car, trucks, tractors, street sweepers, etc.
- .61-13 CAPITAL OUTLAY / COMMUNICATIONS EQUIPMENT
Expenditures for the initial, additional and replacement items of equipment usually used to transport persons or objects.
- .62-01 CAPITAL INFRASTRUCTURE / LAND & RIGHT-OF-WAY
Expenditures for the purchase of land and right-of-way.
- .62-02 CAPITAL INFRASTRUCTURE / ENGINEERING DESIGN
Charges for professional engineering and architectural design services including those services necessary for capital construction projects.

- .62-03 CAPITAL INFRASTRUCTURE / ENGINEERING – CONSTRUCTION
Charges for professional engineering services including those services necessary for capital construction projects.
- .62-04 CAPITAL INFRASTRUCTURE / STREET CONSTRUCTION
Expenditures relating to the construction of road projects, including tearing the street down to the base and rebuilding it.
- .62-05 CAPITAL INFRASTRUCTURE / STREET OVERLAY
Expenditures relating to the overlay of blacktop on an existing street.
- .62-06 CAPITAL INFRASTRUCTURE / CURB REPAIR/REPLACE
Expenditures relating to the construction of curb repair and replacements.
- .62-07 CAPITAL INFRASTRUCTURE / SIDEWALK CONSTRUCTION
Expenditures relating to sidewalk construction and/or repair and replacements.
- .62-08 CAPITAL INFRASTRUCTURE / PARKING LOT CONSTRUCTION
Expenditures relating to parking lot construction and/or repair and replacements.
- .62-10 CAPITAL INFRASTRUCTURE / SEWER LINE CONSTRUCTION
Expenditures relating to sewer line construction.
- .62-14 CAPITAL INFRASTRUCTURE / ELECTRIC GENERATION INFRA
Expenditures relating to electric generation construction.
- .62-15 CAPITAL INFRASTRUCTURE / ELECTRIC DISTRIBUTION
Expenditures relating to electric distribution construction.
- .62-16 CAPITAL INFRASTRUCTURE / WATER DISTRIBUTION
Expenditures relating to water distribution construction.
- .62-17 CAPITAL INFRASTRUCTURE / STORM SEWER CONSTRUCTION
Expenditures relating to storm sewer construction.
- .62-20 CAPITAL INFRASTRUCTURE / PLANT CONSTRUCTION
Expenditures relating to Plant construction.

OTHER EXPENSES

Expenditure classification for services and charges other than those classified as personal services, contractual services, commodities, or capital expenditures.

- .65-00 DEPRECIATION
Charges for depreciation on fixed assets.
- .66-00 BAD DEBT EXPENSE
Amount charged by the State of Kansas on collected delinquent utility accounts.

DEBT SERVICE

Expenditure classification that includes interest and principal payments on general long-term debt, installment and lease/purchase contracts.

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| .71-01 | BONDED DEBT / PRINCIPAL
Amounts paid to financial institutions to decrease the outstanding principal balance. |
| .71-02 | BONDED DEBT / INTEREST
Amounts paid to financial institutions for borrowing funds. |
| .71-03 | BONDED DEBT / OTHER COSTS
Other expenses related to debt service including fiscal agent fees. |
| .72-01 | OTHER DEBT / PRINCIPAL
Amounts paid to financial institutions to decrease the outstanding principal balance. |
| .72-02 | OTHER DEBT / INTEREST
Amounts paid to financial institutions for borrowing funds. |
| .72-03 | OTHER DEBT / OTHER
Other expenses related to debt service including fiscal agent fees. |
| .73-01 | C.O.P. / PRINCIPAL
Amounts paid to financial institutions for Certificates of Participation to decrease the outstanding principal balance. |
| .73-02 | C.O.P. / INTEREST
Amounts paid to financial institutions for borrowing Certificates of Participation. |
| .75-01 | ISSUANCE COSTS / UNDERWRITER DISCOUNT
Portion of the proceeds of long-term debt withheld for underwriter's fees due in connection with the debt issuance. |
| .75-02 | ISSUANCE COSTS / REOFFER DISCOUNT
The amount by which the par value of the security exceeds the price paid for the security. |
| .75-03 | ISSUANCE COSTS / BOND INSURANCE PREMIUM
The amount paid to insure bonds to make them more marketable for resale. |

OTHER FINANCING USES

Classification of expenditures transferring funds from one fund to another.

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| .80-01 | TRANSFER TO GENERAL FUND |
| .81-04 | TRANSFERS FROM PROJECT FUND TO GENERAL FUND |
| .83-01 | TRANSFERS TO GO DEBT SERVICE |
| .83-50 | TRANSFERS TO ELECTRIC FUND |

.83-51	TRANSFERS TO AIRPORT
.84-33	TRANSFERS TO NEW CENTURY BD
.84-37	TRANSFERS TO PW FACILITY
.85-21	TRANSFERS TO WATER FUND